HOUSE AMENDMENT NO Offered By	
AMEND House Committee Substitute for House Bill No. 1542 & 1101, Page 90, Section 94.705	
Line 68, by inserting immediately after said line the following:	
"94.902. 1. (1) The governing body of the following cities may impose a sales tax as	
provided in this section:	
(a) Any city of the third classification with more than twenty-six thousand three hundred	
but less than twenty-six thousand seven hundred inhabitants[, or];	
(b) Any city of the fourth classification with more than thirty thousand three hundred bu	
fewer than thirty thousand seven hundred inhabitants[, or];	
(c) Any city of the fourth classification with more than twenty-four thousand eight	
hundred but fewer than twenty-five thousand inhabitants[,];	
(d) Any city of the third classification with more than four thousand but fewer than four	
thousand five hundred inhabitants and located in any county of the first classification with more	
than two hundred thousand but fewer than two hundred sixty thousand inhabitants.	
(2) The governing body of any city listed in subdivision (1) of this subsection may	
impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to	
taxation under chapter 144. The tax authorized in this section may be imposed in an amount of	
to one-half of one percent, and shall be imposed solely for the purpose of improving the public	
safety for such city, including but not limited to expenditures on equipment, city employee	
salaries and benefits, and facilities for police, fire and emergency medical providers. The tax	
authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be	
stated separately from all other charges and taxes. The order or ordinance imposing a sales tax	
under this section shall not become effective unless the governing body of the city submits to the	
voters residing within the city, at a county or state general, primary, or special election, a propos	
to authorize the governing body of the city to impose a tax under this section.	
2. The ballot of submission for the tax authorized in this section shall be in substantially	
the following form:	
Shall the city of (city's name) impose a citywide sales tax at a	
rate of (insert rate of percent) percent for the purpose of improving the public safety of the	

1 city? 2 \square YES 3 \square NO 4 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to 5 6 the question, place an "X" in the box opposite "NO". If a majority of the votes cast on the 7 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or 8 order and any amendments to the order or ordinance shall become effective on the first day of the 9 second calendar quarter after the director of revenue receives notice of the adoption of the sales 10 tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are 11 opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted 12 under this section to the qualified voters and such proposal is approved by a majority of the 13 qualified voters voting on the proposal. However, in no event shall a proposal under this section 14 be submitted to the voters sooner than twelve months from the date of the last proposal under this 15 section. 16 3. Any sales tax imposed under this section shall be administered, collected, enforced, and 17 operated as required in section 32.087. All sales taxes collected by the director of the department 18 of revenue under this section on behalf of any city, less one percent for cost of collection which 19 shall be deposited in the state's general revenue fund after payment of premiums for surety bonds 20 as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created in 21 the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in 22 the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of 23 the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund 24 shall not be transferred and placed to the credit of the general revenue fund. The director shall 25 keep accurate records of the amount of money in the trust fund and which was collected in each 26 city imposing a sales tax under this section, and the records shall be open to the inspection of 27 officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which 28 29 levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all 30 expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by 31 the governing body of each such city. Expenditures may be made from the fund for any functions 32 authorized in the ordinance or order adopted by the governing body submitting the tax to the 33 voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used 34 solely for the designated purposes. Any funds in the special trust fund which are not needed for

Action Taken ______ Date ______ 2

current expenditures shall be invested in the same manner as other funds are invested. Any

interest and moneys earned on such investments shall be credited to the fund.

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	Action Taken Date 3
36	the qualified voters voting on the question.
35	resubmitted under this section to the qualified voters and the repeal is approved by a majority of
34	voting thereon are opposed to the repeal, then the tax shall remain effective until the question is
33	such repeal was approved. If a majority of the votes cast on the question by the qualified voters
32	repeal, that repeal shall become effective on December thirty-first of the calendar year in which
31	majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
30	section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
29	the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
28	this section receives a petition, signed by ten percent of the registered voters of the city voting in
27	6. Whenever the governing body of any city that has adopted the sales tax authorized in
26	the qualified voters voting on the question.
25	resubmitted under this section to the qualified voters, and the repeal is approved by a majority of
24	repeal, then the sales tax authorized in this section shall remain effective until the question is
23	majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
22	effective on December thirty-first of the calendar year in which such repeal was approved. If a
21	If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
20	
19	□ NO
18	\square YES
17	safety of the city?
16	imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
15	Shall (insert the name of the city) repeal the sales tax
14	the city. The ballot of submission shall be in substantially the following form:
13	may submit the question of repeal of the tax to the voters on any date available for elections for
12	5. The governing body of any city that has adopted the sales tax authorized in this section
11	refunded or any check redeemed from receipts due the city.
10	close the account of that city. The director shall notify each city of each instance of any amount
9	abolition of the tax in such city, the director shall remit the balance in the account to the city and
8	deposited to the credit of such accounts. After one year has elapsed after the effective date of
7	cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
6	for a period of one year, of two percent of the amount collected after receipt of such notice to
5	days before the effective date of the repeal, and the director may order retention in the trust fund,
4	cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety
3	overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
2	refunds from the amounts in the trust fund and credited to any city for erroneous payments and
1	4. The director of the department of revenue may authorize the state treasurer to make

apply to the tax imposed under this se	section, all provisions of sections 32.085 and 32.087 section."; and
Further amend said bill by amending accordingly.	the title, enacting clause, and intersectional references